IN THE HIGH COURT OF UTTARANCHAL AT NAINITAL.

Income Tax Appeal No. 104 of 2001
(Old No. 349 of 2000)

1. The Commissioner of Income, Meerut.
2. Deputy Commissioner of Inco,me Tax, Special Circle, Dehradun.

…Appellants

Versus

M/s Hughes Services (FE) PTE Ltd.
as Agent of Mr. Mackay A., Dehradun

….Respondent.

Hon'ble M.M. Ghildiyal, J.
Hon'ble B.S. Verma, J.:

Heard Sri S. K. Posti, learned counsel for the appellant and Sri Arvind Vashisth, learned counsel for the respondent.

The present appeal is filed against the judgment and order dated 24.01.2000 passed by Income Tax Appellate Tribunal, Delhi in ITA No. 416/ D /1993 pertaining to the assessment year 1989 – 90. In this appeal we required to answer two questions of law they are as follows:

Whether on the facts and circumstances of the case ITAT was legally justified in holding that free boarding and lodging facilities provided by the employer on board the rig in high seas cannot be construed to be perquisite?

Whether on the facts and circumstances of the case the learned Tribunal was legally justified in holding that interest under section 234 B of the IT Act cannot be charged since the entire income of the assessee was subject to TDS whereas this interest is chargeable on assessed tax as defined by explanation below section 234 B?

Both the questions have already been decided by this court in the case of Commissioner of Income Tax and another Vs. Sedco Forex, reported in Volume 264 ITR page 320. Both the questions were answered in favour assessee and against the department and accordingly, we answered both the above questions in affirmative i.e. in favour of the assessee and against the Department.

Following the above mentioned judgment, the questions are decided accordingly.

In view of the above, the appeal is disposed of. No order as costs.

(B. S. Verma, J) **(M.M. Ghildiyal, J.)**

December 23, 2005
SKSharma